



## AFFIDAVIT OF COOPERATIVE HOUSING OR LIFE ESTATE FOR SENIOR CITIZENS EXEMPTION

This affidavit must be filed with "Senior Citizen and Disabled Persons Claim for Exemption from Real Property Taxes" (REV 64 0002), if the residence is a cooperative housing association, corporation, partnership, or life estate.

Claimant: \_\_\_\_\_ Senior Citizens and Disabled  
Persons Application No: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

I do attest and affirm that this residence (see definition on reverse side) is a: *(check relevant box)*

Cooperative Housing

Life Estate

I swear under the penalties of perjury that the above listed type of ownership in this residence is either a life estate or cooperative housing association, corporation, or partnership representing a specific unit or portion of the structure in which I reside.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Claimant

\_\_\_\_\_  
Name of Cooperative Housing Association,  
Corporation, or Partnership (if Life Estate, leave blank)

\_\_\_\_\_  
By

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name of Agent, Remainderman, or other of said Life Estate who receives from or pays  
claimant's property taxes

\_\_\_\_\_  
Title

I swear under the penalties of perjury that the above listed claimant's share ownership is either a cooperative housing association, corporation, partnership or **life estate** that represents the specific unit or portion of said structure in which he or she resides. I further affirm that I am the proper officer, agent, remainderman or other to make this certification and that any amount owed this organization, remainderman or other by said claimant will be reduced by the exact amount of the exemption or if no amount is owing, the organization, remainderman or other will make payment to said claimant of such exact amount of exemption.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Agent, Remainderman, or Other

\_\_\_\_\_  
Assessor or Deputy

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Witness

**NOTE: This Form Does Not Create A Life Estate. It Is To Be Used Only For Claiming The Senior Citizens/Disabled Persons Exemption For A Life Estate Which Has Formerly Been Created By Deed.**

## CONDITIONS FOR EXEMPTION FOR COOPERATIVE HOUSING OR LIFE ESTATE

The senior citizen or disabled persons property tax exemption law allows an exemption for qualified persons **living in a specific unit or portion** of a cooperative housing unit, or living in a residence which is a life estate. For the purpose of this exemption, any lease for life shall be deemed a life estate.

**RCW 84.36.387(5)** provides that the property tax liability of the cooperative housing unit shall be reduced by the amount of the tax exemption.

**However**, the cooperative **shall** then reduce the amount owed to the cooperative by the person making the claim by the exact amount of the exemption. If the person making the claim owes nothing to the cooperative, then the cooperative shall pay the claimant the exact amount of the exemption.

**WAC 458-16-022** provides as follows:

“A share ownership in a cooperative housing association, corporation or partnership will qualify provided:

- (1) The claimant owns a share therein representing the specific unit or portion of the structure in which the claimant resides, and
- (2) The authorized agent of such cooperative signs the claim for exemption, and
- (3) The cooperative housing association, corporation or partnership agrees to reduce any amount owed by the claimant to the cooperative by such exact amount of tax exemption or, if no amount is owed, the cooperative will make payment to the claimant of such exact amount of exemption.

If the claimant qualifies, the tax liability of such cooperative shall be reduced by the amount of tax exemption to which the claimant is entitled.”

**RCW 84.36.387(6)** provides that a remainderman or other persons who would have otherwise paid the tax on the life estate, which meets the requirements of RCW 84.36.381, shall reduce the amount which would have been payable by the life tenant to the remainderman or other persons to the extent of the exemption. If there is nothing owed between life tenant and remainderman or others, then the remainderman shall pay life tenant the exact amount of the exemption.

For clarification, we provide the following:

- (1) For the purposes of this exemption, a remainderman is one who is entitled to the remainder of the estate after a particular estate has expired. That is, a person having legal right to the real estate at the death of the life tenant or some other named time.
- (2) A remainder is an estate in land which does not become possessory until a designated time in the future.
- (3) A life estate is an estate whose duration is limited to the life of the party holding it or of some other persons.